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**STATE AND LOCAL TAX  
COMPARISONS: 2001-2002**



TC 1 & 2  
Nos. 42 & 43 (2004)  
October 18, 2004

State and local taxes as well as population and personal income data for this publication are derived from the "Government Finances" data series of the U.S. Department of Commerce, Bureau of the Census (issued July 2004). The tax data are for fiscal year 2002, meaning any twelve month accounting period that ended between July 1, 2001 and June 30, 2002. Most states (including Ohio) use a July through June accounting period so the state data generally reflects the July 1, 2001 - June 30, 2002 period. Most local governments (including those in Ohio) use a calendar year based accounting period, so the local tax figures most commonly reflect the January 1 - December 31, 2001 period. Personal income data (used in table TC-2) are for calendar year 2001 while the population data (used in Table TC-1) are as of April 1, 2000.

For the first time, the District of Columbia was included in the TC-1 and TC-2 tables. The District of Columbia's income and population data was obtained from the US Department of Commerce, Bureau of Economic Analysis.

Ohio's per capita state and local taxes were \$3,170 in 2001-02, ranking Ohio 19th among the 50 states and the District of Columbia. The high was \$5,636 (District of Columbia) and the low was \$2,170 (Alabama). The U.S. average was \$3,142.

As a percent of personal income, combined state and local taxes in Ohio ranked 13th at 11.0 percent. This compares to a high of 13.2 percent (Maine) and a low of 8.4 percent (New Hampshire). The US average was 10.4 percent.

State and local taxes include all taxes levied within the State of Ohio, including such state taxes as the personal income tax, sales tax, and corporate franchise tax, as well as local taxes that include municipal income, local permissive sales and various property taxes.

**PER CAPITA STATE AND LOCAL TAXES  
 2001-2002**

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
Alabama	\$2,170	51	\$1,453	47	\$716	44
Alaska	3,229	16	1,700	32	1,529	7
Arizona	2,650	37	1,558	40	1,092	30
Arkansas	2,387	46	1,931	20	456	51
California	3,440	10	2,221	8	1,219	20
Colorado	3,088	20	1,538	42	1,550	6
Connecticut	4,373	3	2,611	4	1,761	4
Delaware	3,334	14	2,697	2	637	48
District of Columbia	5,636	1	0	51	5,636	1
Florida	2,686	35	1,519	43	1,168	23
Georgia	2,816	29	1,612	38	1,204	21
Hawaii	3,416	12	2,756	1	660	47
Idaho	2,451	44	1,691	34	760	42
Illinois	3,303	15	1,786	24	1,517	8
Indiana	2,759	30	1,657	35	1,102	29
Iowa	2,837	27	1,705	31	1,132	27
Kansas	2,941	26	1,773	25	1,168	22
Kentucky	2,636	38	1,950	19	686	45
Louisiana	2,722	32	1,644	37	1,078	32
Maine	3,507	9	2,028	14	1,478	9
Maryland	3,646	7	1,985	16	1,661	5
Massachusetts	3,721	5	2,308	6	1,413	11
Michigan	3,051	23	2,177	10	874	38
Minnesota	3,673	6	2,632	3	1,041	33
Mississippi	2,275	49	1,649	36	626	49
Missouri	2,667	36	1,539	41	1,128	28
Montana	2,346	48	1,585	39	761	41
Nebraska	3,077	21	1,732	30	1,345	15
Nevada	2,968	25	1,821	22	1,148	24
New Hampshire	2,825	28	1,489	44	1,336	16
New Jersey	4,038	4	2,137	12	1,901	3
New Mexico	2,634	39	1,959	18	675	46

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
New York	\$4,645	2	\$2,261	7	\$2,384	2
North Carolina	2,718	33	1,871	21	847	39
North Dakota	2,727	31	1,762	27	964	34
<b>Ohio</b>	<b>3,170</b>	<b>19</b>	<b>1,764</b>	<b>26</b>	<b>1,405</b>	<b>12</b>
Oklahoma	2,516	43	1,734	29	782	40
Oregon	2,558	42	1,467	46	1,091	31
Pennsylvania	3,052	22	1,795	23	1,256	18
Rhode Island	3,392	13	1,992	15	1,399	13
South Carolina	2,376	47	1,483	45	893	37
South Dakota	2,423	45	1,285	50	1,138	25
Tennessee	2,241	50	1,347	48	894	36
Texas	2,713	34	1,319	49	1,395	14
Utah	2,599	40	1,693	33	906	35
Vermont	3,190	18	2,465	5	725	43
Virginia	3,037	24	1,754	28	1,283	17
Washington	3,216	17	2,082	13	1,135	26
West Virginia	2,571	41	1,968	17	604	50
Wisconsin	3,421	11	2,172	11	1,249	19
Wyoming	3,644	8	2,193	9	1,451	10
U.S. Average	\$3,142		\$1,859		\$1,284	

Sources: U.S. Department of Commerce, Bureau of the Census, 2002 Government Finances - issued July 2004 and U.S. Department of Commerce, Bureau of Economic Analysis, Regional Facts.

**STATE AND LOCAL TAXES  
 AS A PERCENTAGE OF PERSONAL INCOME, 2001-2002**

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
Alabama	8.9%	49	5.9%	35	2.9%	44
Alaska	10.5%	19	5.5%	40	5.0%	4
Arizona	10.5%	22	6.2%	29	4.3%	15
Arkansas	10.5%	24	8.5%	5	2.0%	50
California	10.7%	16	6.9%	18	3.8%	31
Colorado	9.4%	46	4.7%	49	4.7%	10
Connecticut	10.4%	26	6.2%	28	4.2%	19
Delaware	10.4%	27	8.4%	6	2.0%	51
District of Columbia	12.4%	4	0.0%	51	12.4%	1
Florida	9.4%	45	5.3%	44	4.1%	22
Georgia	10.0%	37	5.7%	38	4.3%	18
Hawaii	11.9%	5	9.6%	1	2.3%	49
Idaho	10.1%	33	7.0%	15	3.1%	40
Illinois	10.1%	34	5.5%	43	4.6%	13
Indiana	10.0%	36	6.0%	33	4.0%	26
Iowa	10.4%	25	6.3%	25	4.2%	20
Kansas	10.4%	28	6.2%	27	4.1%	21
Kentucky	10.6%	17	7.9%	8	2.8%	46
Louisiana	11.1%	12	6.7%	20	4.4%	14
Maine	13.2%	1	7.6%	9	5.6%	3
Maryland	10.5%	21	5.7%	37	4.8%	9
Massachusetts	9.6%	42	6.0%	34	3.7%	33
Michigan	10.3%	29	7.3%	13	3.0%	43
Minnesota	11.2%	10	8.0%	7	3.2%	38
Mississippi	10.5%	23	7.6%	10	2.9%	45
Missouri	9.5%	43	5.5%	41	4.0%	24
Montana	9.9%	39	6.7%	21	3.2%	37
Nebraska	10.7%	15	6.0%	31	4.7%	11
Nevada	10.2%	30	6.3%	26	4.0%	28
New Hampshire	8.4%	51	4.4%	50	4.0%	27
New Jersey	10.6%	18	5.6%	39	5.0%	5
New Mexico	11.5%	7	8.6%	4	3.0%	42

<u>State</u>	<u>Total Taxes</u>	<u>Rank</u>	<u>State Taxes</u>	<u>Rank</u>	<u>Local Taxes</u>	<u>Rank</u>
New York	13.0%	2	6.3%	24	6.7%	2
North Carolina	10.0%	35	6.9%	17	3.1%	41
North Dakota	10.5%	20	6.8%	19	3.7%	32
<b>Ohio</b>	<b>11.0%</b>	<b>13</b>	<b>6.1%</b>	<b>30</b>	<b>4.9%</b>	<b>8</b>
Oklahoma	10.1%	32	7.0%	16	3.1%	39
Oregon	9.2%	47	5.3%	45	3.9%	29
Pennsylvania	10.0%	38	5.9%	36	4.1%	23
Rhode Island	11.3%	8	6.6%	22	4.7%	12
South Carolina	9.6%	41	6.0%	32	3.6%	34
South Dakota	9.1%	48	4.8%	47	4.3%	17
Tennessee	8.4%	50	5.0%	46	3.3%	36
Texas	9.7%	40	4.7%	48	5.0%	7
Utah	11.0%	14	7.2%	14	3.8%	30
Vermont	11.2%	11	8.7%	2	2.5%	48
Virginia	9.5%	44	5.5%	42	4.0%	25
Washington	10.2%	31	6.6%	23	3.6%	35
West Virginia	11.3%	9	8.6%	3	2.6%	47
Wisconsin	11.8%	6	7.5%	12	4.3%	16
Wyoming	12.5%	3	7.5%	11	5.0%	6
U.S. Average	10.4%		6.2%		4.3%	

Sources: U.S. Department of Commerce, Bureau of the Census, 2002 Government Finances - issued July 2004 and U.S. Department of Commerce, Bureau of Economic Analysis, Regional Facts.